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S U P P O R T

UNITED NATIONS POPULATION FUND

Annual financial review, 1990

SUMMARY

In this report, the Executive Director provides, as requested by the Governing Council, a financial review of the activities financed by UNFPA and of its trust funds in 1990. The report shows the Fund's financial position and accounts as at the end of 1990. Annual data on income and expenditures are included for 1988, 1989 and 1990. The annexes include the unaudited financial statements for the year ended 31 December 1990.

CONTENTS

	Paragraphs	Page
Introduction	1 - 2	3
I. ANNUAL REVIEW OF THE FUND'S FINANCIAL SITUATION		
A. Income and expenditure	3 - 5	3
B. Programme expenditures and operational costs	6 - 9	4
C. Status of unexpended balance of general resources	10	5
D. Status of the operational reserve	11	5
E. Liquidity position	12	5
F. Special population programmes	13	6
II. UNFPA TRUST FUNDS	14	6

Annexes

I. Statement of income and expenditure for the year ended 31 December 1990

II. Statement of assets and liabilities as at 31 December 1990

III. Status of voluntary contributions pledged by country as at 31 December 1990

IV. 1990 expenditure by United Nations agencies, Governments, intergovernmental institutions and other agencies including non-governmental organizations

V. Trust funds: Statement of accounts for the year ended 31 December 1990

VI. Trust funds: Status of contributions pledged as at 31 December 1990

VII. Programme expenditures by country for 1988, 1989 and 1990

VIII. Programme expenditures from trust funds for 1988, 1989 and 1990

IX. Historical financial summary

Introduction

1. In response to decisions 85/20 II and 87/31, paragraph 9, adopted by the Governing Council at its thirty-second and thirty-fourth sessions, respectively, the Executive Director presents in this report a review of the financial situation of the United Nations Population Fund (UNFPA) for 1990. As in prior years, the information and financial data available for the preparation of this report include the unaudited financial statements of the Fund (Annexes I and II). Pursuant to UNFPA financial regulation 16.3, the financial statements for the biennium 1990-1991 will be submitted to the Board of External Auditors on or before 30 April 1992 and transmitted by the Chairman of the Board to the President of the General Assembly in June 1992. It is estimated that the unaudited financial statements and preliminary data presented in this report will not vary substantially from the audited financial statements so as to alter the analysis and conclusions of this presentation in any significant manner.

2. This document includes the actual data available for 1988, 1989 and 1990. Audited data for 1988 and 1989 were extracted from the UNFPA year-end audited financial statements as contained in documents A/44/5/Add.7 and A/45/5/Add.7. For the reasons noted in documents DP/1990/50 and DP/1991/39 concerning Audit Reports, the United Nations Board of Auditors qualified its audit opinion on the financial statements of UNFPA for the years ended 31 December 1988 and 1989 respectively. The 1990 figures provided herein include data obtained from the 1990 unaudited annual accounts of the executing agencies with regard to the status of funds allocated to them and expended in the execution of UNFPA projects during 1990. Should any changes be reported in the audited accounts of any of the executing agencies, they will be reported by the Executive Director to the Governing Council at its next (thirty-ninth) session in the audited statements and audit reports. A financial summary containing information on budgetary trends is provided in Annex IX. These data are provided as requested by the Governing Council at its thirty-second and thirty-fourth sessions.

I. ANNUAL REVIEW OF THE FUND'S FINANCIAL SITUATION

A. Income and expenditure

3. Table 1 provides a summary of 1990 pledges and payments by donors as compared to 1988 and 1989. Annex III shows in detail the status of the voluntary contributions pledged by all donors as at 31 December 1990. The outstanding cumulative balance of unpaid pledges as at 31 December 1990 was $8.5 million, as follows:

	United States dollars
1986 and prior years	194 716
1987	108 599
1988	61 613
1989	248 916
1990	7 935 329
Total	8 549 173

4. Table 2 shows a comparison of income and expenditures for 1988, 1989 and 1990. Total income in 1990 amounted to $212.4 million and total expenditures to $221.3 million. This resulted in an excess of expenditure over income of $8.9 million. Annual income includes pledges from Governments, investment income and miscellaneous income but excludes contributions to trust funds. In accordance with UNFPA financial rule 116.1(a), income was recorded on an accrual basis. As required by financial rule 104.1, all pledges were recorded in United States dollars, converted at the United Nations operational rate of exchange in effect on the date of the pledge.

5. Total income in 1990 increased by $27.2 million or 14.7 per cent over the 1989 income of $185.2 million and by $34.4 million or 19.3 per cent over the 1988 income of $178.0 million. Total contributions pledged by 106 Governments in 1990 reached $205.8 million, an increase of $25.1 million in dollar terms or 13.9 per cent over the $180.7 million pledged in 1989. Interest income amounted to $5.9 million or 2.8 per cent of total income. Other miscellaneous income and adjustments, including revaluation of currencies and gains/losses on currency exchange, totalled $0.7 million (table 2). As required by financial rule 104.2, all payments of voluntary contributions were recorded in United States dollars at the United Nations operational rate of exchange in effect on the date of payment.

B. Programme expenditures and operational costs

6. As shown in table 2, total expenditures in 1990 were $221.3 million, an increase of $17.8 million or 8.7 per cent compared to 1989 expenditures and an increase of $54.1 million or 32.4 per cent compared to 1988 expenditures. In table 3, programme expenditures and operational costs (composed of the administrative and programme support services (APSS) budget expenditures and agency support costs) are compared for 1988, 1989 and 1990 as a percentage of total expenditures. Programme expenditures in 1990, which amounted to $168.9 million, constituted 76.3 per cent of the total expenditures, compared to 77.3 per cent in 1989 and 77.6 per cent in 1988. Operational cost expenditures in 1990 totalled $52.4 million or 23.7 per cent of total expenditures. The total APSS budget expenditure in 1990, comprising the headquarters administrative budget and total field office costs, amounted to $37.8 million or 17.1 per cent of total expenditures compared to $32.1 million or 15.8 per cent of total expenditures in 1989 and $26.7 million or 16.0 per cent of total expenditures in 1988.

7. The APSS field office expenditure in 1990, which includes all field office costs as in 1989, totalled $15.6 million. This compares to all field office costs of $11.6 million in 1989 and $9.7 million in 1988. Agency support costs in 1990 totalled $14.6 million, or 6.6 per cent of total expenditure (compared to $14.0 million or 6.9 per cent of total expenditure in 1989 and $10.7 million or 6.4 per cent of total expenditure in 1988). In 1990, as in 1989 and 1988, the agency support costs comprised the reimbursement to United Nations executing agencies for support services, payment of overhead charges to non-governmental organizations (NGOs) and reimbursement to UNFPA for support and procurement services provided for government-executed projects.

8. As shown in table 4, in 1990 the United Nations executing agencies, including the regional commissions, executed projects amounting to $90.5 million compared to $88.3 million in 1989 and $68.8 million in 1988. Governments executed $33.3 million in 1990, compared to $22.4 million in 1989 and $14.1 million in 1988, with the assistance of UNFPA field offices. Expenditures for government-executed projects did not include $6.6 million of advances to Governments, which at year-end were held by Governments and not reported as expenditure (see also Annex II). UNFPA-executed projects totalled $25.6 million in 1990, compared to $26.9 million in 1989 and $28.6 million in 1988, and included procurement assistance in respect to Governments' projects amounting to $15.5 million in 1990. Programme expenditures for projects executed by NGOs and other agencies, such as intergovernmental institutions and academic and research centres, were $19.5 million in 1990, compared to $19.8 million in 1989 and $18.3 million in 1988.

9. Table 4 also shows the percentage breakdown of programme expenditures by executing agency for 1988, 1989 and 1990. Projects executed by the United Nations and its specialized agencies and regional commissions amounted to $90.5 million or 53.6 per cent of programme expenditure of $168.9 million in 1990. Governments executed $33.3 million or 19.7 per cent of programme expenditure in 1990. NGOs and other agencies executed $19.5 million or 11.5 per cent of programme expenditure in 1990. Annex IV shows 1990 expenditures by executing agency and by major expenditure component of the project budgets. Annex VII shows programme expenditures by country for 1988, 1989 and 1990.

C. Status of unexpended balance of general resources

10. On 1 January 1990, the balance of available unspent funds for programming was $8.5 million. As shown in table 5, after subtracting an excess of expenditure over income of $8.9 million, the unexpended balance of general resources available for programming resulted in a deficit of $0.4 million as at 31 December 1990 (see also Annex II).

D. Status of the operational reserve

11. During 1990, UNFPA maintained a fully funded operational reserve at the level of $45 million (see Annex II). The operational reserve was established by the Governing Council in January 1973 at the $20 million level to guarantee the financial viability and integrity of the UNFPA programme. By decision 81/7 III, paragraph 5, adopted by the Governing Council at its twenty-eighth session, UNFPA was requested to increase the reserve annually to reach a level equivalent to 25 per cent of contributions by 1990. At the thirty-sixth session, the Council, however, decided that, "with effect from 1989, the level of the operational reserve will be set at $45 million and that the level of the operational reserve should be reviewed at the thirty-eighth session (1991) of the Governing Council" (decision 89/49, para. 16). All other provisions of decision 81/7 III relating to the operational reserve were to remain in effect.

E. Liquidity position

12. Table 6 shows the Fund's gross liquid assets as at 31 December 1990, as compared to 1988 and 1989. As at 31 December 1990, UNFPA had bank balances in convertible currencies and time-deposit investments amounting to $84.2 million,

which included $45.0 million of time-deposit investments of the operational reserve and $10.9 million belonging to UNFPA trust funds (see Annexes II and V). The investments reported in table 6 and in Annex II were recorded using the United Nations operational rate of exchange, which came into effect on 1 December 1990. At the United Nations operational rate of exchange in effect from 1 January 1991, which more closely reflected the market rate of exchange as at 31 December 1990, the value of these investments would amount to $173,100 less than that shown in the accounts.

F. Special population programmes

13. As authorized by the Governing Council at its seventeenth session (decision 74/16, paragraph (e)), UNFPA received cash remittances totalling $18.4 million in 1990 from the Governments of Japan, the Netherlands and Norway to be transferred by UNFPA to designated special population programmes. The four recipients of these funds were the International Planned Parenthood Federation ($17.9 million, from Japan and the Netherlands), The Population Council ($0.2 million from the Netherlands and Norway), the International Union for the Scientific Study of Population ($0.2 million from the Netherlands and Norway) and the International Council on the Management of Population Programmes ($0.1 million from Norway). These transfers of funds are not included in the UNFPA financial statements.

II. UNFPA TRUST FUNDS

14. Table 7 shows that in 1990 total income (contributions received plus interest income) from donors for projects and activities under funds-in-trust arrangements were the equivalent of $11.8 million, showing an increase of $4.5 million compared to $7.3 million received in 1989 and approximately equal to the 1988 funds-in-trust income. As at 1 January 1990, the unexpended balance of the trust funds was $10.4 million, which added to the total income received in 1990, resulting in a total amount available for programming in 1990 of $22.2 million. Total expenditures were $11.3 million in 1990 compared to $6.2 million in 1989 and $6.1 million in 1988. The unexpended balance as at 31 December 1990 stood at $10.9 million, which is available to finance trust fund activities in 1991. Annex V shows the statement of accounts as at 31 December 1990 for 22 trust funds managed by UNFPA in 1990, while Annex VI reflects the status of collections and unpaid pledges as at 31 December 1990.

Table 1
Status of pledges and payments by donor Governments
Summary of 1990 pledges compared to 1989 and 1988
(as at 31 December 1990)

		1988			1989				1990			
		Pledges		Payments	Pledges			Payments	Pledges			Payments
		National Currency	$US	$US	National Currency	Perct. change [a]	$US	$US	National Currency	Perct. change [a]	$US	$US
Major Donors [b]												
Canada	(C$)	13 100 000	10 871 926	10 871 926	11 700 000	(11)	9 812 500	9 812 500	12 750 000	9	11 184 211	11 184 211
Denmark	(Dkr)	76 500 000	11 221 366	11 221 366	85 000 000	11	11 629 494	11 629 494	95 000 000	12	15 605 475	15 605 475
Finland	(MK)	42 000 000	10 396 040	10 396 000	63 000 000	50	14 911 243	14 911 243	75 000 000	19	18 707 907	18 707 907
Germany	(DM)	39 100 000	22 450 343	22 450 343	39 100 000	0	21 051 128	21 051 128	39 100 000	0	24 110 754	24 110 754
Italy	(L)	4 000 000 000	2 859 749	2 859 749	4 000 000 000	0	2 851 887	2 851 887	2 000 000 000	(50)	1 793 722	0
Japan	(Yen)	0	38 250 000	38 250 000	0	5	40 200 000	40 200 000	0	2	40 830 000	40 830 000
Netherlands	(Fls)	41 180 000	20 986 099	20 986 099	51 180 000	24	24 454 469	24 454 469	50 180 000	(2)	26 934 439	26 934 439
Norway	(Nkr)	112 700 000	17 235 691	17 235 691	133 336 000	18	19 553 649	19 553 649	140 400 000	5	22 074 531	22 074 531
		5 000 000 [e]	727 993	727 933								
Sweden	(Skr)	85 000 000	13 389 147	13 389 147	115 000 000	35	17 587 429	17 587 429	125 000 000	9	21 196 732	21 196 732
Switzerland	(SWF)	6 600 000	4 400 000	4 400 000	7 300 000	11	4 371 257	4 371 257	7 800 000	7	5 735 294	5 735 294
U.K.	(£)	5 250 000	9 496 776	9 496 776	5 500 000	5	8 745 829	8 745 829	6 000 000	9	11 007 553	5 102 041
Subtotal			162 285 130	162 285 130			175 168 885	175 168 885			199 180 618	191 481 384
Other Donors [c]												
Australia	(A$)	650 000	469 040	469 040	680 000	5	580 176	580 176	1 250 000	84	997 750	997 750
Austria	(S)	0	150 000	150 000	0	0	150 000	150 000	0	50	225 000	225 000
Belgium	(BF)	25 000 000	687 517	687 517	24 900 000	0	706 130	706 130	26 000 000	4	836 185	836 185
China	(YRMB)	0	600 000	600 000	0	8	650 000	650 000	0	8	700 000	700 000
France	(Fr)	2 200 000	346 457	346 457	4 400 000	100	692 913	692 913	5 000 000	14	952 381	952 381
India	(Rs)	6 000 000	435 098	435 098	6 000 000	0	366 524	366 524	6 000 000	0	333 333	333 333
Indonesia	(RP)	0	150 000	150 000	0	0	150 000	150 000	0	0	150 726	150 726
New Zealand	(NZ$)	300 000	201 150	201 150	300 000	0	176 940	176 940	350 000	17	214 165	214 165
		100 000 [e]	64 350	64 350								
Pakistan	(Rs)	0	500 000	500 000	0	0	500 000	500 000	0	0	500 000	500 000
Spain	(PTS)	23 000 000	203 805	203 805	27 000 000	17	234 966	234 966	35 000 000	30	317 466	317 466
USSR	(R)	300 000	502 998	502 998	326 000	9	526 446	526 446	355 000	9	525 862	472 074
Subtotal			4 310 415	4 310 415			4 734 095	4 734 095			5 752 868	5 699 080
Remaining Donors [d]			738 255	676 642			821 146	572 230			889 011	706 704
Grand Total			167 333 800	167 272 187			180 724 126	180 475 210			205 822 497	197 887 168

[a] All percentage changes are based on the currency of the pledge.
[b] Major donors as defined here comprise Governments that have pledged the equivalent of US$ 1 million or more.
[c] Other donors include eleven countries each year in 1988, 1989 and 1990 contributing pledges of $100,000 and over.
[d] Remaining donors include 79 in 1988, 82 in 1989, and 84 in 1990.
[e] Supplementary contributions.

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Table 2

Comparison of income and expenditures for 1988, 1989 and 1990 [a]/
(Millions of US dollars)

	1988 ($)	Percentage change 1988-1989	1989 ($)	Percentage change 1989-1990	1990 ($)
Income					
Voluntary contributions	167.3	8.0	180.7	13.9	205.8
Interest income	5.3	37.7	7.3	(19.2)	5.9
Other miscellaneous income and adjustments	5.4	(151.9)	(2.8)	125.0	0.7
Total income	178.0	4.0	185.2	14.7	212.4
Expenditure					
Programmes (general resources)	129.8	21.3	157.4	7.3	168.9
Agency support costs [b]/	10.7	30.8	14.0	4.3	14.6
APSS budget [c]/	26.7	20.2	32.1	17.8	37.8
Total expenditure	167.2	21.7	203.5	8.7	221.3
Excess of income over expenditure	10.8	(69.4)	(18.3)	48.6	(8.9)

[a]/ Audited data for 1988 and 1989 from the UNFPA year-end financial statements as contained in documents A/44/5/Add.7 and A/45/5/Add.7 and unaudited final figures for 1990.

[b]/ Agency support costs comprised in 1990, as in 1988 and 1989, the reimbursement of support costs to the United Nations executing agencies, overhead payments to non-governmental organizations and the support costs to UNFPA for procurement services to Governments' projects and for overhead charges assessed by UNFPA to government-executed projects.

[c]/ As from 1 January 1988, all field office costs are reported under the APSS budget.

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Table 3

Comparison of programme expenditures and operational costs for 1988, 1989 and 1990 as a percentage of total expenditure [a/]
(Millions of US dollars)

	1988 ($)	Percentage of total expenditure	1989 ($)	Percentage of total expenditure	1990 ($)	Percentage of total expenditure
Expenditures						
Programmes (general resources)						
United Nations agency-executed projects [b/]	68.8		88.3		90.5	
Government-executed projects [c/]	14.1		22.4		33.3	
UNFPA-executed projects [d/]	28.6		26.9		25.6	
NGO-executed projects [e/]	18.3		19.8		19.5	
Total programme cost	129.8	77.6	157.4	77.3	168.9	76.3
Operational costs						
Agency support costs	10.7	6.4	14.0	6.9	14.6	6.6
APSS budget	26.7	16.0	32.1	15.8	37.8	17.1
Total operational costs	37.4	22.4	46.1	22.7	52.4	23.7
Total UNFPA expenditures	167.2	100.0	203.5	100.0	221.3	100.0

[a/] Audited data for 1988 and 1989 from the UNFPA year-end financial statements as contained in documents A/44/5/Add.7 and A/45/5/Add.7 and unaudited final figures for 1990.

[b/] Includes projects executed by United Nations regional commissions.

[c/] Due to changes in accounting practices, effective 1 January 1988, the government-executed project expenditure does not include $10.0 million of advances to Governments in 1988, $8.9 million of advances in 1989, and $6.6 million of advances in 1990, which were reported as balances receivable in operating funds with Governments at year end (see Annex II).

[d/] Includes UNFPA procurement assistance in respect of Government projects amounting to $22.0 million in 1988, $19.7 million in 1989, and $15.5 million in 1990.

[e/] Includes project expenditures of projects executed by intergovernmental institutions and other agencies executing UNFPA-financed projects under UNFPA financial regulation 8.6.

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Table 4

Programme expenditures by executing agency for 1988, 1989 and 1990 a/

(Millions of US dollars)

	1988 ($)	Percentage of programme expenditure	1989 ($)	Percentage of programme expenditure	1990 ($)	Percentage of programme expenditure
United Nations (Department of International Economic and Social Affairs)	0.7		0.9		1.3	
United Nations (Department of Technical Co-operation for Development)	20.3		26.9		24.6	
ECE	0.3		0.3		0.4	
ESCAP	1.4		2.3		2.1	
ECLAC	1.8		2.1		2.4	
ECA	3.3		3.5		4.7	
ESCWA	0.6		0.9		0.7	
ILO	7.4		10.4		11.3	
FAO	2.3		3.7		5.1	
UNEP	-		0.1		0.1	
UNESCO	7.6		9.9		11.5	
WHO	21.8		26.2		24.7	
UNICEF	0.2		-		0.6	
UNDP-OPS	1.1		1.1		1.0	
Subtotal	68.8	53.0	88.3	56.1	90.5	53.6
Governments b/	14.1	10.9	22.4	14.2	33.3	19.7
UNFPA c/	28.6	22.0	26.9	17.1	25.6	15.2
NGOs d/	18.3	14.1	19.8	12.6	19.5	11.5
TOTAL	129.8	100.0	157.4	100.0	168.9	100.0

a/ Audited data for 1988 and 1989 from the UNFPA year-end financial statements as contained in documents A/44/5/Add.7 and A/45/5/Add.7 and unaudited final figures for 1990 (see also Annex IV).

b/ Due to changes in accounting practices, effective 1 January 1988, the government-executed project expenditure does not include $10.0 million of advances to Governments in 1988, $8.9 million of advances in 1989, and $6.6 million of advances in 1990, which were reported as balances receivable in operating funds with Governments at year end (see Annex II).

c/ Includes UNFPA procurement assistance in respect of Government projects amounting to $22.0 million in 1988, $19.7 million in 1989, and $15.5 million in 1990.

d/ Includes project expenditures of projects executed by intergovernmental institutions and other agencies executing UNFPA-financed projects under UNFPA financial regulation 8.6.

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Table 5

Unexpended balances of general resources available for programming for 1988, 1989 and 1990 [a/]

(US dollars)

	1988	1989	1990
Unexpended balance as at 1 January	24 062 609	31 846 411	8 507 781
Add: Excess of expenditure over income (1988: excess of income over expenditure)	10 783 802	(18 338 630)	(8 943 975)
Subtotal	34 846 411	13 507 781	(436 194)
Less: Transfer to operational reserve	3 000 000	5 000 000	- [b/]
Unexpended balance of general resources as at 31 December	31 846 411	8 507 781	(436 194)

[a/] Audited data for 1988 and 1989 from the UNFPA year-end financial statements as contained in documents A/44/5/Add.7 and A/45/5/Add.7 and unaudited final figures for 1990 (see also Annex II).

[b/] Governing Council decision 89/49 decided that, "with effect from 1989, the level of the operational reserve shall be set at $45.0 million and that the level of the operational reserve should be reviewed at the thirty-eighth session (1991) of the Governing Council" (para. 16).

Table 6

Liquidity position of UNFPA for 1988, 1989, and 1990 [a/]

(US dollars)

	1988	1989	1990
Unexpended resources and reserves			
Bank accounts			
Convertible currencies	1 028 435	3 890 367	2 575 965
Investments			
Interest-bearing and time-deposit accounts (unexpended resources)	75 573 407	56 814 528	36 661 947
Time-deposit accounts (operational reserve)	40 000 000	45 000 000	45 000 000
TOTAL [b/]	116 601 842	105 704 895	84 237 912

[a/] Audited data for 1988 and 1989 from the UNFPA year-end financial statements as contained in documents A/44/5/Add.7 and A/45/5/Add.7 and unaudited final figures for 1990 (see also Annex II).

[b/] Includes amounts due to UNFPA trust funds of $9.4 million in 1988, of $10.4 million in 1989, and of $10.9 million in 1990.

Table 7

Trust Funds: Income and Expenditures of UNFPA for 1988, 1989 and 1990 [a/]

(US dollars)

	1988	1989	1990
Total income			
Unexpended balance as at 1 January	3 707 583	9 403 384	10 438 352
Income received (contributions, interest and adjustments)	11 796 813	7 260 176	11 772 673
Subtotal	15 504 396	16 663 560	22 211 025
Total expenditure			
Programme expenditures [b/]	5 923 658	6 079 006	11 132 210
Support costs paid to UNFPA	177 354	146 202	151 338
Subtotal	6 101 012	6 225 208	11 283 548
Unexpended balance as at 31 December	9 403 384	10 438 352	10 927 477

[a/] Audited data for 1988 and 1989 from the UNFPA year-end financial statements as contained in documents A/44/5/Add.7 and A/45/5/Add.7 and unaudited final figures for 1990 (see Annex V).

[b/] Comprises agency support costs paid to United Nations executing agencies, amounting to $268,220 in 1988, $239,159 in 1989, and $755,602 in 1990.

Annex I

Statement of income and expenditure for the year ended 31 December 1990
(US dollars)

1989		1990
	Income	
	Contributions from Governments	
180 724 126	Pledges for current year	205 822 497
17 983	Additions and adjustments to pledges for prior years (net)	61 397
(171 455)	Exchange adjustments on collection of contributions	(3 094 349)
180 570 654		202 789 545
2 010	Private donations	6 386
4 656 935	Miscellaneous income	9 593 262
185 229 599	Total income	212 389 193
	Expenditure	
	Programme expenditure	
88 302 507	By United Nations executing agencies	90 512 549
22 375 821	By Governments	33 301 675
26 970 731	By United Nations Population Fund	25 601 139
19 787 360	By intergovernmental institutions and other agencies including non-governmental organizations	19 486 089
157 436 419	Subtotal	168 901 452
	Agency support costs	
10 860 299	By United Nations executing agencies	10 935 773
1 043 498	By Governments	1 665 084
987 848	By United Nations Population Fund	774 858
1 148 078	By intergovernmental institutions and other agencies including non-governmental organizations	1 285 711
14 039 723	Subtotal	14 661 426
32 092 087	Administrative and programme support services biennial budget expenditure (net)	37 770 290
203 568 229	Total expenditure	221 333 168
(18 338 630)	Excess of expenditure over income	(8 943 975)

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Annex II

Statement of assets and liabilities as at 31 December 1990
(US dollars)

1989		1990
	Assets	
	Cash and investments	
3 890 367	Convertible currencies	2 575 965
56 814 528	Investments	36 661 947
45 000 000	Investments of the Operational reserve	45 000 000
105 704 895	Subtotal	84 237 912
	Advances and accounts receivable	
539 652	Non-convertible currencies pending United States dollar credit from UNDP	172 657
5 572 002	Operating funds provided by UNFPA to executing agencies	8 139 552
8 964 538	Operating funds provided by UNFPA to Governments	6 581 906
467 546	Accounts receivable and deferred charges	1 156 066
659 944	Accrued interest	994 272
16 203 682	Subtotal	17 044 453
1 567 295	Pledges receivable from Governments for current and prior years	8 549 173
123 475 872	Total	109 831 538
	Liabilities, reserves and unexpended resources	
	Liabilities	
4 363 056	Accounts payable	1 588 092
5 502 330	Operating funds payable by UNFPA to executing agencies	14 133 703
42 510 615	Unliquidated obligations of executing agencies	35 434 020
7 153 738	Due to UNDP	3 184 440
10 438 352	Due to UNFPA trust funds	10 927 477
69 968 091	Subtotal	65 267 732
45 000 000	Operational reserve	45 000 000
8 507 781	Unexpended balance of general resources	(436 194)
123 475 872	Total	109 831 538

Annex III

Status of voluntary contributions pledged by country as at 31 December 1990
(US dollars)

Donor	Balance due at 1 Jan. 1990 for 1989 and prior years	Additions and adjustments to pledges of prior years	Pledges for 1990	Pledges for 1991 and future years		Total of pledges as at 31 Dec. 1990	Payments received	Unpaid pledges as at 31 Dec. 1990	Composition of balance due	
				Local currency	US dollars				For 1990 and prior years	For 1991 and future years
Afghanistan	-	-	2 760	-	2 760	5 520	-	5 520	2 760	2 760
Albania	3 594	(2 061)	967	17 500	1 167	3 667	-	3 667	2 500	1 167
Algeria	-	-	-	200 000	19 685	19 685	-	19 685	-	19 685
Angola	500	-	-	-	-	500	-	500	500	-
Australia	-	-	997 750	1 330 000	1 023 077	2 020 827	997 750	1 023 077	-	1 023 077
Austria	-	-	225 000	-	-	225 000	225 000	-	-	-
Bangladesh	-	-	18 087	-	18 100	36 187	18 087	18 100	-	18 100
Barbados	3 000	-	-	-	-	3 000	3 000	-	-	-
Belgium	664 000	42 129	836 185	26 000 000	833 333	2 375 647	1 542 314	833 333	-	833 333
Benin	-	-	2 000	-	2 000	4 000	2 000	2 000	-	2 000
Bhutan	-	-	2 700	-	2 700	5 400	2 700	2 700	-	2 700
Bolivia	29 600	-	4 000	-	4 000	37 600	-	37 600	33 600	4 000
Botswana	1 289	77	-	-	-	1 366	-	1 366	1 366	-
Brazil	10 000	-	-	-	-	10 000	-	10 000	10 000	-
British Virgin Islands	-	-	505	-	-	505	505	-	-	-
Bulgaria	39 719	(9 789)	19 722	55 000	19 856	69 508	35 212	34 296	14 440	19 856
Burkina Faso	8 170	5 774	3 984	-	-	17 928	-	17 928	17 928	-
Burundi	-	-	6 250	-	-	6 250	-	6 250	6 250	-
Cameroon	6 194	576	373	-	-	7 143	7 143	-	-	-
Canada	-	-	11 184 211	-	-	11 184 211	11 184 211	-	-	-
Central African Republic	-	-	-	700 000	2 789	2 789	-	2 789	-	2 789
Chad	-	-	11 000	-	-	11 000	-	11 000	11 000	-
Chile	5 000	-	5 000	-	5 000	15 000	5 000	10 000	5 000	5 000
China	-	-	700 000	-	710 000	1 410 000	700 000	710 000	-	710 000
Colombia	23 249	-	40 000	-	40 000	103 249	66,942 a/	36 307	-	36 307
Comoros	3 268	716	-	-	-	3 984	-	3 984	3 984	-
Cook Islands	4 286	186	3 727	-	-	8 199	-	8 199	8 199	-
Cyprus	-	-	1 000	-	1 000	2 000	1 000	1 000	-	1 000
Czechoslovakia	25 000	(10 294)	10 593	350 000	14 831	40 130	14 706	25 424	10 593	14 831
Democratic People's Republic of Korea	-	-	13 889	30 000	14 218	28 107	13 889	14 218	-	14 218
Democratic Yemen b/	2 783	-	2 783	-	-	5 566	-	5 566	5 566	-
Denmark	-	-	15 605 475	-	-	15 605 475	15 605 475	-	-	-
Dominican Republic	-	-	-	100 000	8 969	8 969	-	8 969	-	8 969
Ecuador	66 000	-	-	-	22 000	88 000	-	88 000	66 000	22 000
Egypt	73 191	(1 670)	69 790	197 505	69 790	211 101	141 311	69 790	-	69 790
El Salvador	-	5 000	5 000	-	-	10 000	10 000	-	-	-

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Annex III (continued)

Status of voluntary contributions pledged as at 31 December 1990
(US dollars)

Donor	Balance due at 1 Jan. 1990 for 1989 and prior years	Additions and adjustments to pledges of prior years	Pledges for 1990	Pledges for 1991 and future years		Total of pledges as at 31 Dec. 1990	Payments received	Unpaid pledges as at 31 Dec. 1990	Composition of balance due	
				Local currency	US dollars				For 1990 and prior years	For 1991 and future years
Equatorial Guinea	22 222	4 870	-	-	-	27 092	-	27 092	27 092	-
Ethiopia	-	-	14 493	-	-	14 493	14 493	-	-	-
Fiji	1 600	34	1 418	2 200	1 560	4 612	1 067	3 545	1 985	1 560
Finland	-	-	18 707 907	85 000 000	23 676 880	42 384 787	18 707 907	23 676 880	-	23 676 880
France	-	-	952 381	5 500 000	1 097 804	2 050 185	952 381	1 097 804	-	1 097 804
German Democratic Republic c/	-	-	192 308	-	-	192 308	192 308	-	-	-
Germany, Federal Republic of c/	-	-	24 110 754	-	-	24 110 754	24 110 754	-	-	-
Greece	-	-	5 000	-	-	5 000	5 000	-	-	-
Guatemala	5 532	3 507	1 000	-	1 000	11 039	8 039	3 000	2 000	1 000
Guinea	-	-	-	-	4 000	4 000	4 000 g/	-	-	-
Guyana	-	-	184	-	-	184	184	-	-	-
Honduras	-	-	7 407	-	-	7 407	7 407	-	-	-
Hungary	806	(6)	22 581	1 600 000	25 600	48 981	23 381	25 600	-	25 600
Iceland	5 100	100	2 620	-	2 800	10 620	2 600	8 020	5 220	2 800
India	-	-	333 333	6 000 000	333 333	666 666	333 333	333 333	-	333 333
Indonesia	-	-	150 726	-	165 000	315 726	150 726	165 000	-	165 000
Italy	-	-	1 793 722	-	-	1 793 722	-	1 793 722	1 793 722	-
Jamaica	1 538	(269)	1 269	10 000	1 269	3 807	2 000	1 807	538	1 269
Japan	-	-	40 830 000	-	-	40 830 000	40 830 000	-	-	-
Jordan	3 969	-	22 237	-	-	26 206	22 237	3 969	3 969	-
Kenya	10 699	(698)	2 435	50 400	2 191	14 627	-	14 627	12 436	2 191
Kiribati	-	-	153	-	-	153	153	-	-	-
Kuwait	30 000	-	5 000	-	-	35 000	-	35 000	35 000	-
Lao People's Democratic Republic	-	-	500	-	-	500	500	-	-	-
Lesotho	2 122	48	1 302	3 360	1 302	4 774	-	4 774	3 472	1 302
Liberia	55 000	4 000	-	-	-	59 000	4 000	55 000	55 000	-
Libyan Arab Jamahiriya	81 433	12 200	-	-	-	93 633	-	93 633	93 633	-
Luxembourg	18 178	3 671	16 026	1 000 000	32 051	69 926	16 026	53 900	21 849	32 051
Madagascar	17 225	226	3 000	-	3 000	23 451	3 226	20 225	17 225	3 000
Malawi	-	-	616	8 000	3 175	3 791	616	3 175	-	3 175
Maldives	-	-	1 200	-	1 200	2 400	1 200	1 200	-	1 200
Mali	500	-	-	-	-	500	-	500	500	-
Malta	-	-	738	-	-	738	738	-	-	-
Marshall Islands	-	-	1 000	-	-	1 000	1 000	-	-	-
Mauritania	-	-	-	300 000	3 876	3 876	-	3 876	-	3 876
Mauritius	-	2 881	-	-	-	2 881	2 881	-	-	-
Mongolia	-	-	767	2 300	411	1 178	767	411	-	411
Morocco	4 869	-	6 000	-	6 000	16 869	5 805	11 064	5 064	6 000
Mozambique	-	-	-	-	2 100	2 100	-	2 100	-	2 100
Myanmar	7 364	305	9 724	60 000	10 169	27 562	17 393	10 169	-	10 169
Nepal	3 750	-	3 750	-	3 750	11 250	3 750	7 500	3 750	3 750

Annex III (continued)

Status of voluntary contributions pledged as at 31 December 1990
(US dollars)

Donor	Balance due at 1 Jan. 1990 for 1989 and prior years	Additions and adjustments to pledges of prior years	Pledges for 1990	Pledges for 1991 and future years: Local currency	Pledges for 1991 and future years: US dollars	Total of pledges as at 31 Dec. 1990	Payments received	Unpaid pledges as at 31 Dec. 1990	Composition of balance due: For 1990 and prior years	Composition of balance due: For 1991 and future years
Netherlands	-	-	26 934 439	56 200 000	32 865 497	59 799 936	26 934 439	32 865 497	-	32 865 497
New Zealand	-	-	214 165	-	-	214 165	214 165	-	-	-
Niger	1 500	-	1 000	2 500 000	9 960	12 460	-	12 460	2 500	9 960
Nigeria	27 137	(3 607)	29 412	-	-	52 942	30 748	22 194	22 194	-
Niue	-	-	500	-	-	500	-	500	500	-
Norway	-	(877)	22 074 531	-	-	22 073 654	22 073 654	-	-	-
Oman	10 000	-	-	-	-	10 000	-	10 000	10 000	-
Pakistan	818	-	500 000	-	500 000	1 000 818	495 110	505 708	5 708	500 000
Panama	2 500	(1 750)	1 500	-	1 500	3 750	750	3 000	1 500	1 500
Papua New Guinea	79	538	3 261	-	-	3 878	-	3 878	3 878	-
Paraguay	20 000	-	22 000	-	23 500	65 500	-	65 500	42 000	23 500
Peru	24 648	-	-	-	-	24 648	-	24 648	24 648	-
Philippines	57 754	3 507	40 000	-	-	101 261	101 261	-	-	-
Poland	-	-	644	60 000 000	644	1 288	644	644	-	644
Portugal	20 000	-	-	-	25 000	45 000	-	45 000	20 000	25 000
Republic of Korea	-	-	50 000	-	50 000	100 000	50 000	50 000	-	50 000
Romania	-	-	2 857	150 000	4 286	7 143	2 857	4 286	-	4 286
Rwanda	1 150	-	1 150	-	-	2 300	2 300	-	-	-
Saint Kitts & Nevis	117	883	883	-	-	1 883	1 766	117	117	-
Saint Lucia	-	-	720	-	-	720	720	-	-	-
Saint Vincent & the Grenadines	-	500	500	-	-	1 000	1 000	-	-	-
Saudi Arabia	30 000	-	30 000	-	30 000	90 000	30 000	60 000	30 000	30 000
Senegal	50 637	-	1 500	-	-	52 137	-	52 137	52 137	-
Sierra Leone	38	(24)	-	-	-	14	-	14	14	-
Solomon Islands	1 000	-	-	-	-	1 000	-	1 000	1 000	-
Somalia	247	(181)	-	-	-	66	-	66	66	-
Spain	-	-	317 466	37 000 000	389 474	706 940	317 466	389 474	-	389 474
Sri Lanka	-	-	10 000	-	10 000	20 000	10 000	10 000	-	10 000
Sudan	36 402	-	-	-	-	36 402	-	36 402	36 402	-
Swaziland	758	17	775	-	-	1 550	-	1 550	1 550	-
Sweden	-	-	21 196 732	125 000 000	22 441 652	43 638 384	21 196 732	22 441 652	-	22 441 652
Switzerland	-	-	5 735 294	8 200 000	6 456 693	12 191 987	5 735 294	6 456 693	-	6 456 693
Syrian Arab Republic	-	-	1 926	-	-	1 926	1 926	-	-	-
Thailand	(49 228) d/	-	50 000 d/	-	50 191	50 963	50 963 a/	-	-	-
Togo	-	-	11 952	3 000 000	11 952	23 904	-	23 904	11 952	11 952
Tokelau Islands	-	-	300	-	-	300	-	300	300	-
Trust Territory Republic of Palau	-	-	500	-	-	500	-	500	500	-
Tunisia	(7 097) d/	-	18 652 d/	-	21 886	33 441	22 401 a/	11 040	-	11 040
Turkey	10 000	-	15 000	-	-	25 000	24 000	1 000	1 000	-
Uganda	-	-	2 762	-	-	2 762	2 762	-	-	-
Union of Soviet Socialist Republics	-	-	525 862	-	351 373	877 235	472 074	405 161	53 788	351 373
United Kingdom of Great Britain & Northern Ireland	-	-	11 007 553	-	-	11 007 553	5 102 041	5 905 512	5 905 512	-

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Annex III (continued)

Status of voluntary contributions pledged as at 31 December 1990
(US dollars)

Donor	Balance due at 1 Jan. 1990 for 1989 and prior years	Additions and adjustments to pledges of prior years	Pledges for 1990	Pledges for 1991 and future years: Local currency	Pledges for 1991 and future years: US dollars	Total of pledges as at 31 Dec. 1990	Payments received	Unpaid pledges as at 31 Dec. 1990	Composition of balance due: For 1990 and prior years	Composition of balance due: For 1991 and future years
United Republic of Tanzania	-	-	5 102	-	-	5 102	-	5 102	5 102	-
Uruguay		-	-	8 640	-	8 640	17 280	-	17 280	8 640
Vanuatu	5 000	-	5 000	-	-	10 000	5 000	5 000	5 000	-
Viet Nam	1 500	-	2 000	-	2 500	6 000	1 500	4 500	2 000	2 500
Yemen Arab Republic b/	5 928	6	3 083	-	-	9 017	6 167	2 850	2 850	-
Yugoslavia	15 000	-	15 000	-	-	30 000	20 000	10 000	10 000	-
Zaire	2 000	-	2 000	-	-	4 000	-	4 000	4 000	-
Zambia	-	-	814	-	-	814	814	-	-	-
Zimbabwe	2 332	872	2 720	6 615	2 615	8 539	3 750	4 789	2 174	2 615
	1 510 970	61 397	205 822 497	-	91 451 109	298 845 973	198 914 421	99 931 552	8 549 173	91 382 379

a/ Includes the following amounts received in 1990 for 1991 pledges:

	Local Currency	United States dollar equivalent
Colombia	-	3 693
Guinea	-	4 000
Thailand	1 264 804	50 191
Tunisia	-	10 846
		68 730

b/ On 22 May 1990 Democratic Yemen and Yemen merged to form a single State. Since that date they have been represented as one Member with the name "Yemen".

c/ Through accession of the German Democratic Republic to the Federal Republic of Germany with effect from 3 October 1990, the two German States have united to form one sovereign State. As from the date of unification, the Federal Republic of Germany acts in the United Nations under the designation of "Germany".

d/ Includes 1990 pledges received in 1989.

ANNEX IV

1990 expenditure by United Nations agencies, Governments and intergovernmental institutions and other agencies including non-governmental organizations
(US dollars)

	Personnel services	Sub-contracts	Training (fellowships)	Equipment and supplies	Miscellaneous	Total Programme Expenditure	Agency support costs	Total
United Nations (Department of International Economic and Social Affairs)	1 077 434	83 986	91 029	23 024	16 717	1 292 190	167 985	1 460 175
United Nations (Department of Technical Co-operation for Development)	9 491 794	397 925	4 692 269	7 735 266	2 325 503	24 642 757	3 186 706	27 829 463
ECE	244 977	5 000	56 233	47 684	14 178	368 072	47 849	415 921
ESCAP	1 283 312	360 467	339 868	62 612	75 675	2 121 934 a/	275 852 b/	2 397 786
ECLAC	1 913 440	16 192	188 237	150 084	133 375	2 401 328	312 173	2 713 501
ECA	3 576 853	47 293	859 415	102 991	103 120	4 689 672	609 657	5 299 329
ESCWA	704 366	-	8 554	-	2 624	715 544	93 021	808 565
ILO	7 210 291	177 084	2 163 128	928 493	774 584	11 253 580 c/	1 462 965 d/	12 716 545
FAO	3 740 791	893 343	485 646	265 691	(294 351)	5 091 120	475 164	5 566 284
UNC	89 404	-	13 700	-	4 305	107 409	-	107 409
UNESCO	5 970 080	564 712	3 080 721	1 016 404	864 932	11 496 849	1 404 836	12 901 685
WHO	7 227 281	5 312 458	5 693 079	5 261 401	1 162 710	24 656 929	2 750 401	27 407 330
UNICEF	-	5 198	550 058	23 055	-	578 311	30 272	608 583
UNDP-Office for Project Services	370 160	176 843	379 986	104 754	65 111	1 096 854	118 892	1 215 746
United Nations executing agencies total	42 900 183	8 040 501	18 601 923	15 721 459	5 248 483	90 512 549	10 935 773	101 448 322
Governments	5 734 136	3 988 199	6 745 713	14 961 755	1 871 872	33 301 675	1 665 084	34 966 759
UNFPA	4 955 713	2 890 226	1 789 977	15 361 173	604 050	25 601 139 e/	774 858	26 375 997
Intergovernmental institutions and other agencies including non-governmental organizations	5 850 503	3 579 489	5 262 513	2 801 862	1 991 722	19 486 089	1 285 711	20 771 800
TOTAL	59 440 535	18 498 415	32 400 126	48 846 249	9 716 127	168 901 452	14 661 426	183 562 878

a/ Reduced by $1,207 relating to adjustment of prior year's programme expenditure.
b/ Reduced by $157 relating to adjustment of prior year's agency support costs.
c/ Reduced by $127,054 relating to adjustment of prior year's programme expenditure.
d/ Reduced by $16,517 relating to adjustment of prior year's agency support costs.
e/ Includes UNFPA procurement assistance in respect of Government projects amounting to $15.5 million.

ANNEX V

Trust funds: statement of accounts for the year ended 31 December 1990
(US dollars)

Trust funds	Unexpended balance as at 1 January 1990	Contributions received in 1990	Interest income	Transfers in 1990	Total funds available	Programme expenditure	Support costs: Executing Agencies	Support costs: UNFPA	Total expenditure	Unexpended balance as at 31 December 1990
UNFPA multi-bilateral and other trust funds										
Arab Gulf Fund	(22 894)	205 000	3 895	(444) a/	185 557	235 599	9 825	1 807	247 231	(61 674) b/
Australia	164 291	-	23 939	-	188 230	(17 032)	-	(852)	(17 884)	206 114
Bahrain	228	-	71	(299) c/	-	-	-	-	-	-
Belgium	(132 820)	1 517 866	30 541	-	1 415 587	374 885	-	-	374 885	1 040 702
Canada	237 621	1 776 237	54 726	-	2 068 584	1 321 104	120 333	17 995	1 459 432	609 152
Colombia	36 606	-	3 717	-	40 323	1 762	123	-	1 885	38 438
European Economic Community	24 932	-	3 650	-	28 582	-	-	-	-	28 582
Finland	508 332	1 665 269	45 237	-	2 218 838	(1 460)	-	(73)	(1 533)	2 220 371
Italy	1 012 352	-	95 152	-	1 107 504	300 000	-	15 000	315 000	792 504
Luxembourg	494 780	-	104 855	-	599 635	(389 387)	-	(19 469)	(408 856)	1 008 491
Management Development Unit	(79 374)	639 152	13 181	-	572 959	635 982	-	31 799	667 781	(94 822) d/
Microcomputer Database on Women, Population and Development	2 240	-	77	(2 317) c/	-	-	-	-	-	-
Netherlands	1 191 128	1 879 541	88 327	-	3 158 996	1 269 913	32 343	50 865	1 353 121	1 805 875
NORAD*	775 575	914 817	26 503	-	1 716 895	928 419	-	-	928 419	788 476
Norway	4 033 474	1 867 572	521 587	-	6 422 633	5 247 018	591 657	34 791	5 873 466	549 167

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ANNEX V (continued)

Trust funds: statement of accounts for the year ended 31 December 1990
(US dollars)

Trust funds	Unexpended balance as at 1 January 1990	Contributions received in 1990	Interest income	Transfers in 1990	Total funds available	Programme expenditure	Support costs: Executing Agencies	Support costs: UNFPA	Total expenditure	Unexpended balance as at 31 December 1990
Organization of Petroleum Exporting Countries	244 134	-	25 700	-	269 834	100 000	-	5 000	105 000	164 834
Sweden	161 123	59 139	14 952	-	235 214	10 158	1 321	-	11 479	223 735
Syrian Arab Republc	71 713	-	3 491	-	75 204	112 123	-	5 606	117 729	(45 525)
United Kingdom	816 417	-	114 837	-	931 254	177 387	-	8 869	186 256	744 998
United Nations (TFSEAP) **	71	-	8	(79) c/	-	-	-	-	-	-
	9 539 929	10 524 593	1 174 446	(3 139)	21 235 829	10 306 471	755 602	151 338	11 213 411	10 022 418
Other trust funds										
Rafael M. Salas Endowment Fund ***	278 907	145	26 116	-	305 168	547	-	-	547	304 621
United Nations Population Award	619 516	-	50 512	-	670 028	69 590	-	-	69 590	600 438
Total	10 438 352	10 524 738 e/	1 251 074	(3 139)	22 211 025	10 376 608	755 602	151 338	11 283 548	10 927 477

* Norwegian Agency for International Development.
** Balance of United Nations Trust Fund for Special Economic Assistance Programme (TFSEAP) for Liberia transferred to UNFPA to cover monitoring and reporting costs of project LIB/85/P02.
*** Previously known as the Endowment Fund.

a/ Refunded to Arab Gulf Fund.
b/ Contribution of $100,000 was received January 1991.
c/ Financially completed projects transferred to UNFPA general resources.
d/ This project, which is financed by the Governments of the United Kingdom, Norway and the Netherlands, seeks to strengthen maternal and child health/(Family planning programme management in Bangladesh.

e/ Contributions received in 1990:

Contributions (Annex VI)	10 524 593
Private Donations	145
Total	10 524 738

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ANNEX VI

Trust funds: Status of contributions pledged as at 31 December 1990
(US dollars)

Government/organization	Balance due as at 1 January 1990	Additions and adjustments	Total	Payments received in 1990	Unpaid pledges as at 31 December 1990	Composition of balance due: For 1990 and prior years	Composition of balance due: For 1991 and prior years
UNFPA Multi-bilateral and other Programmes							
Arab Gulf Fund	-	205 000	205 000	205 000	-	-	-
Belgium	-	1 517 866	1 517 866	1 517 866	-	-	-
Canada	23 051	1 753 186	1 776 237	1 776 237	-	-	-
Finland	-	1 665 269	1 665 269	1 665 269	-	-	-
Netherlands	-	2 363 345	2 363 345	2 363 345	-	-	-
Norway	-	2 937 737	2 937 737	2 937 737	-	-	-
Sweden	226 704	27 836	254 540	59 139	195 401	195 401	-
Total	249 755	10 470 239	10 719 994	10 524 593	195 401	195 401	-

Annex VII

Programme expenditures by country for 1988, 1989 and 1990
(US dollars)

COUNTRY	1988	1989	1990
Africa region (sub-Saharan)			
Angola	636,357	452,447	674,313
Benin (P)	458,420	1,372,094	1,123,533
Botswana	208,256	203,255	510,998
Burkina Faso (P)	865,899	817,606	1,103,695
Burundi (P)	708,646	826,688	1,206,932
Cameroon	545,342	862,000	954,823
Cape Verde (P)	320,343	537,433	851,192
Central African Republic (P)	694,349	463,705	489,700
Chad (P)	255,394	163,763	485,520
Comoros (P)	284,299	386,459	786,025
Congo	350,574	305,310	757,820
Cote d'Ivoire (P)	121,221	337,485	335,215
Equatorial Guinea (P)	586,119	538,706	591,960
Ethiopia (P)	1,415,829	1,812,406	2,432,742
Gabon	176,271	329,656	296,902
Gambia (P)	136,100	347,058	505,628
Ghana (P)	437,695	1,095,170	1,329,668
Guinea (P)	932,072	264,411	544,269
Guinea-Bissau (P)	112,859	243,789	423,039
Kenya (P)	1,227,379	2,144,427	155,312
Lesotho (P)	80,609	209,861	251,944
Liberia	618,182	742,240	448,026
Madagascar (P)	569,482	567,125	801,144
Malawi (P)	637,589	1,047,778	1,255,446
Mali (P)	463,015	746,559	775,433
Mauritania (P)	649,925	818,023	980,144
Mauritius	195,526	156,488	456,298
Mozambique (P)	877,577	815,865	958,953
Namibia	0	0	79,025
Niger (P)	794,314	930,460	1,290,727
Nigeria	2,203,686	1,727,033	2,252,867
Rwanda (P)	654,713	778,557	718,161
Sao Tome and Principe	165,819	192,432	506,025
Senegal (P)	512,595	264,197	1,689,298
Seychelles	98,091	55,248	39,123
Sierra Leone (P)	605,913	89,772	228,974
Swaziland	239,679	208,580	212,344
Togo (P)	386,275	455,365	893,866
Uganda (P)	774,100	2,532,907	3,033,423
United Republic of Tanzania (P)	703,573	1,082,074	2,539,412
Zaire (P)	719,273	878,708	1,230,991
Zambia (P)	809,713	1,144,291	2,246,033
Zimbabwe	152,680	328,438	787,348
Country projects total	23,385,753	29,275,869	39,414,291
Regional projects total (RAF)	7,715,766	9,758,032	10,219,046
Africa (sub-Saharan) regional grand total	31,101,519	39,033,901	49,633,337

(P) Priority countries

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Annex VII (continued)

Programme expenditures by country for 1988, 1989 and 1990
(US dollars)

Country	1988	1989	1990
Arab States *			
Algeria	28,642	507,723	512,322
Bahrain	24,632	21,273	(4,021)
Democratic Yemen (P) **	980,901	1,256,157	873,058
Djibouti	10,277	0	85,030
Egypt (P)	1,532,677	1,323,177	1,696,549
Iraq	15,942	116,776	132,221
Jordan	431,469	620,945	895,064
Morocco (P)	1,985,807	2,135,780	1,849,645
Oman	62,833	198,091	144,487
Qatar	0	6,706	14,192
Somalia (P)	845,086	886,204	814,227
Sudan (P)	1,709,738	2,173,096	2,243,539
Syrian Arab Republic	1,208,310	886,295	477,111
Tunisia	873,882	857,030	965,393
United Arab Emirates	(889)	0	96,964
Yemen (P) **	693,647	1,376,379	1,306,698
Country projects total	10,402,954	12,365,632	12,202,479
Regional projects total (RMI)	2,258,119	3,206,202	2,958,449
Arab States regional total	12,661,073	15,571,834	15,160,459
Europe			
Albania	236,789	246,501	285,670
Bulgaria	426,332	123,119	183,881
Cyprus	9,413	6,500	35,778
Greece	7,800	1,365	0
Hungary	229,657	162,887	260,338
Poland	353,900	123,932	32,636
Portugal	142,382	168,859	146,514
Romania	8,341	6,477	322,966
Turkey	137,358	249,259	565,753
Yugoslavia	118,877	127,098	120,480
Country projects total	1,670,849	1,215,997	1,352,485
Regional projects total (RER)	421,261	710,402	952,035
Europe regional total	2,092,110	1,926,399	2,304,520
Arab States and Europe regional grand total	14,753,183	17,498,233	18,066,799

* Formerly referred to as the Middle East, the Mediterranean and Europe.

** On 22 May 1990 Democratic Yemen and Yemen merged to form a single State. Since that date they have been represented as one member with the name "Yemen".

Annex VII (continued)

Programme expenditures by country for 1988, 1989 and 1990
(US dollars)

COUNTRY	1988	1989	1990
Asia and the Pacific			
Afghanistan (P)	367,168	253,624	261,325
Bangladesh (P)	2,935,224	3,082,286	4,506,187
Bhutan (P)	102,382	151,643	477,486
Cambodia (P)	0	0	0
China (P)	12,005,515	13,058,984	4,578,858
Cook Islands	46,131	34,295	17,606
Democratic People's Republic of Korea	382,640	416,656	757,418
Federated States of Micronesia	0	123,359	146,702
Fiji	70,076	136,906	177,164
India (P)	9,763,898	10,236,629	16,557,884
Indonesia (P)	4,101,056	5,285,125	2,147,770
Iran (Islamic Republic of)	356,046	526,553	73,251
Kiribati	45,083	61,951	20,282
Lao People's Democratic Republic (P)	24,936	273,082	135,239
Malaysia	227,405	583,204	415,210
Maldives (P)	197,453	111,515	192,379
Marshall Islands	0	162,533	128,978
Mongolia	91,847	392,601	602,226
Myanmar	68,487	24,828	383,305
Nepal (P)	287,927	1,938,152	2,257,848
Niue	3,964	0	0
Pakistan (P)	1,376,770	1,799,547	2,470,114
Papua New Guinea (P)	216,827	507,477	199,372
Philippines	949,233	1,388,169	4,415,568
Republic of Korea	263,256	97,000	512,869
Samoa	69,180	53,021	167,844
Singapore	0	0	0
Solomon Islands (P)	202,909	178,855	98,207
Sri Lanka (P)	1,214,314	523,092	999,674
Territory of Hong Kong	18,194	30,897	0
Thailand	1,394,459	822,336	1,331,780
Tonga	90,669	249,698	164,580
Trust Territory of the Pacific Islands	247,346	88,801	90,468
Tuvalu	8,326	4,578	15,312
Vanuatu	274,417	264,352	221,459
Viet Nam (P)	4,210,797	8,372,694	4,578,438
Country and territory projects total	41,613,935	51,234,443	49,102,803
Regional projects total (RAS)	5,265,379	6,652,345	8,208,640
Asia and the Pacific regional grand total	46,879,314	57,886,788	57,311,443

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Annex VII (continued)
Programme expenditures by country for 1988, 1989 and 1990
(US dollars)

COUNTRY	1988	1989	1990
Latin America and the Caribbean			
Anguilla	3,490	6,085	64,033
Antigua and Barbuda	16,159	22,998	27,758
Argentina	67,951	85,227	72,096
Bahamas	20,200	0	0
Barbados	0	0	9,325
Belize	0	28,807	4,650
Bolivia (P)	1,021,194	955,324	1,201,954
Brazil	3,072,061	3,369,851	1,698,541
British Virgin Islands	14,235	4,399	17,071
Chile	40,700	63,790	62,507
Colombia	426,439	1,091,511	441,104
Costa Rica	130,578	257,216	375,062
Cuba	592,518	368,373	222,023
Dominica	62,541	44,478	14,413
Dominican Republic	467,739	386,550	249,129
Ecuador	465,104	585,073	832,627
El Salvador	379,934	321,268	483,977
Grenada	45,258	33,956	31,265
Guatemala	156,438	157,103	318,379
Guyana	2,225	87,380	120,305
Haiti (P)	503,351	546,223	874,845
Honduras (P)	718,749	997,398	893,255
Jamaica	250,281	393,553	184,691
Mexico	1,450,918	1,820,075	2,487,994
Montserrat	3,888	12,942	15,763
Nicaragua	568,147	554,407	475,691
Panama	100,444	471,637	320,683
Paraguay	394,961	654,654	893,132
Peru	1,772,337	1,088,345	1,251,623
Saint Kitts and Nevis	19,381	23,215	4,581
Saint Lucia	13,087	18,667	24,464
Saint Vincent and the Grenadines	26,965	29,844	43,585
Suriname	2,521	109,721	57,234
Trinidad and Tobago	48,745	8,028	18,520
Turks and Caicos Islands	3,687	4,959	2,949
Uruguay	111,914	132,730	89,288
Venezuela	124,991	309,772	132,512
Country projects total	13,099,131	15,045,559	14,035,068
Regional projects total (RLA)	4,158,915	5,294,193	5,034,253
Latin America and Caribbean regional grand total	17,258,046	20,339,752	19,069,321
Global projects total	55,034	44,242	0
Interregional projects total	19,896,591	22,396,209	24,947,426
Subtotal	19,951,625	22,440,451	24,947,426
Grand total ***	129,943,687	157,199,125	169,028,506

*** Programme expenditures by country in 1989 and 1990 differ from those shown in Annex I. The 1989 accounts were overstated by $237,294 as a result of provisional figures submitted by ILO. The 1990 accounts in Annex I differ by $127,054 from programme expenditure by country as a result of adjustments for 1989 reflected in 1990.

Annex VIII

Programme expenditures from trust funds for 1988, 1989 and 1990
(US dollars)

Country	1988	1989	1990
Africa region (sub-Saharan)			
Burkina Faso (P)	0	120,933	154,177
Cameroon	189,273	21,000	0
Cape Verde (P)	0	0	108,549
Ethiopia (P)	74,382	18,602	(1,367)
Kenya (P)	518,478	971,733	1,412,900
Liberia (P)	3,029	0	0
Mozambique	0	0	105,000
Niger (P)	0	0	120,727
Nigeria	0	200,325	16,950
Rwanda (P)	0	0	128,601
Uganda (P)	0	0	2,902,614
United Republic of Tanzania (P)	337,194	51,358	447,728
Zambia (P)	2,867	0	1,312,500
Country trust fund total	1,125,223	1,383,951	6,708,379
Regional trust fund total (RAF)	437,559	537,276	708,309
Africa (sub-Saharan) regional grand total	1,562,782	1,921,227	7,416,688
Arab States and Europe *			
Democratic Yemen (P)	(667)	0	0
Sudan (P)	0	5,751	85,402
Syrian Arab Republic	41,767	87,342	117,729
Tunisia	0	0	291,900
Turkey	18,253	0	0
Country trust funds total	59,353	93,093	495,031
Regional trust funds total (RMI)	82,695	0	123,887
Arab States regional grand total	142,048	93,093	618,918

(P) Priority countries

* Formerly Middle East and the Mediterranean and Europe

Annex VIII (continued)

Programme expenditures from trust funds for 1988, 1989 and 1990
(US dollars)

Country	1988	1989	1990
Asia and the Pacific			
Bangladesh (P)	1,067,356	1,609,666	372,812
Nepal (P)	279,018	(54,593)	27,520
Pakistan (P)	737,241	533,232	452,938
Philippines (P)	0	0	20,365
Viet Nam (P)	(1,286)	411,628	(17,884)
Country trust funds total	2,082,329	2,499,933	855,121
Regional trust funds total (RAS)	169,280	181,287	142,178
Asia and the Pacific regional grand total	2,251,609	2,681,220	997,299
Latin America and the Caribbean			
Bolivia (P)	50,412	(6,721)	0
Colombia	9,391	11,131	1,885
Cuba	0	0	261,304
Nicaragua	1,132,437	178,176	1,243,935
Peru	73,912	21,034	262
Country trust funds total	1,266,152	203,620	1,507,386
Regional trust funds total (RLA)	472,500	315,000	315,000
Latin America and the Caribbean regional grand total	1,738,652	518,620	1,822,386
Global trust funds total	37,490	0	0
Interregional trust funds total	368,431	792,186	428,257
Subtotal	405,921	792,186	428,257
Grand total **	6,101,012	6,225,208	11,283,548

** Includes agency support costs paid to United Nations executing agencies amounting to $268,220 in 1988, $239,159 in 1989, and $755,602 in 1990, as well as support costs paid to UNFPA, totalling $177,354 in 1988, $146,202 in 1989, and $151,338 in 1990.

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Annex IX

Historical financial summary

Table 1. General resources income, expenditures and reserves for 1980-1990
(Millions of US dollars)

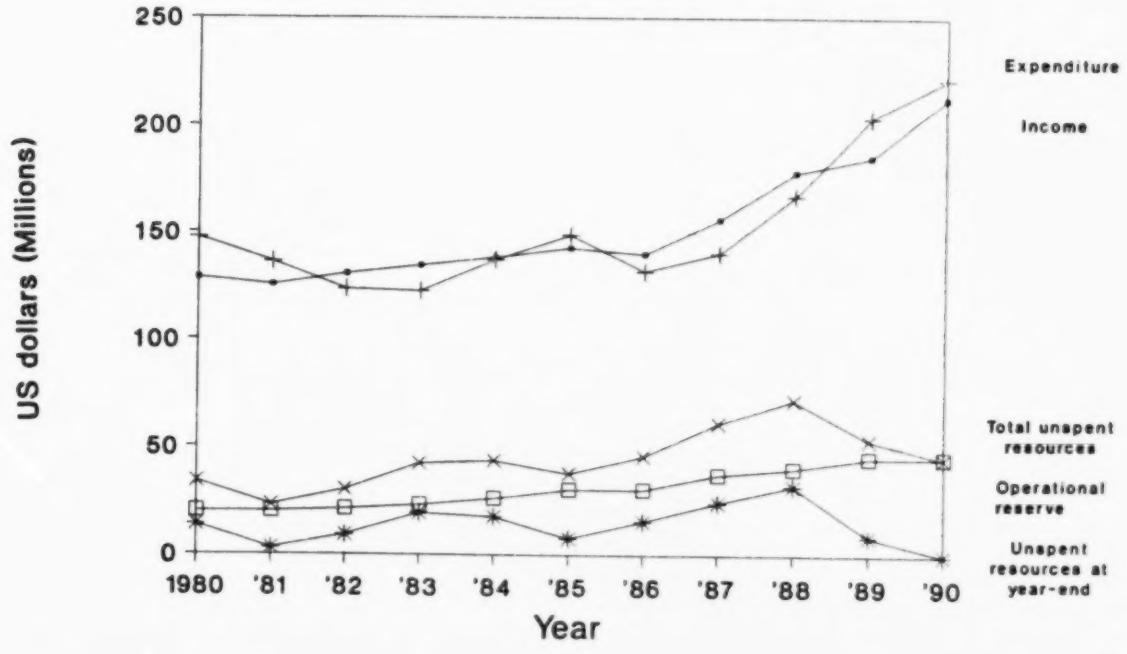
Year	Total new general resources [a/]	Total expenditures	Addition to operational reserve	Resource surplus (deficit)	Unspent programme resources at year end [b/]	Operational reserve [c/]	Total unspent resources
1980	128.7	147.5	-	(18.8)	13.8	20.0	33.8
1981	125.5	136.4	-	(10.9)	3.0	20.0	23.0
1982	130.8	123.7	1	6.1	9.1	21.0	30.0
1983	134.7	122.6	2	10.1	19.2	23.0	42.2
1984	138.5	137.2	3	(1.7)	17.5	26.0	43.5
1985	142.9	148.9	4	(10.0)	7.6	30.0	37.6
1986	140.0	132.1	-	7.9	15.5	30.0	45.5
1987	156.1	140.5	7	8.6	24.1	37.0	61.1
1988	178.0	167.2	3	7.8	31.9	40.0	71.9
1989	185.2	203.6	5	(23.3)	8.5	45.0	53.5
1990	212.3	221.3	-	(8.9)	(0.4)	45.0	44.6

[a/] Total general resources include income from contributions, interest and other miscellaneous income.

[b/] Year-end general resources include both unallocated funds and unspent allocations adjusted for surplus or deficit in resources and transfers to the operational reserve.

[c/] The operational reserve was established by the Governing Council in January 1973 at the $20 million level. By decision 81/7 III, paragraph 5, the Governing Council requested UNFPA to increase the operational reserve annually to reach a level equivalent to 25 per cent of contributions by 1990. In decision 89/49, paragraph 16, the Governing Council decided that with effect from 1989, the level of the operational reserve would be set at $45.0 million. All other provisions of decision 81/7 III relating to the operational reserve remain in effect.

Figure 1. Income and expenditure trends, 1980-1990, and status of reserves



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Annex IX (continued)

Table 2a. Administrative expenditures, agency support costs and programme expenditures, 1981-1990
(Millions of US dollars)

Year	Programme expenditures [a]	Administrative and programme support costs		Agency support costs			Total expenditures
		Headquarters expenditures	Field office expenditures [b]	United Nations agencies	UNFPA [c]	NGOs [d]	
1980	131.7	6.8	4.8	4.2	-	-	147.5
1981	117.6	9.5	4.8	4.5	-	-	136.4
1982	100.6	10.7	4.6	6.7	-	-	123.7
1983	99.6	11.7	4.5	5.9	-	-	122.6
1984	113.3	11.8	4.7	5.5	-	-	137.2
1985	122.4	12.7	4.6	7.6	-	0.2	148.9
1986	101.6	15.9	5.9	6.8	1.7	0.2	132.1
1987	107.0	18.8	5.6	7.3	1.4	0.4	140.5
1988	129.8	17.0	9.7	8.4	1.7	0.6	167.2
1989	157.4	20.5	11.6	10.9	2.0	1.1	203.5
1990	168.9	22.2	15.6	10.9	2.4	1.3	221.3

Table 2b. Total administrative and programme support expenditures as a percentage of total income and total expenditure, (millions, US $) 1980-1990

Year	Total income	Total expenditures	Total headquarters & field office expenditures [b] (1)	Column (1) as a percentage of total income	Column (1) as a percentage of total expenditures
1980	128.7	147.5	11.6	9.0	7.9
1981	125.5	136.4	14.3	11.4	10.5
1982	130.9	123.7	15.3	11.7	12.4
1983	134.7	122.6	15.6	11.6	12.7
1984	138.6	137.2	16.5	11.9	12.0
1985	142.9	148.9	17.3	12.2	11.6
1986	140.0	132.1	21.8	15.6	16.5
1987	156.1	140.5	24.4	15.6	17.4
1988	178.0	167.3	26.7	15.0	16.0
1989	185.2	203.6	32.1	17.3	15.8
1990	212.4	221.3	37.8	17.8	17.0

Source: UNFPA year-end Audited Financial Statements for 1980 to 1989 and unaudited data for 1990. Official Records of the General Assembly: Thirty-sixth Session to Forty-fifth Session, Supplements No. 5G(A/36/5/Add.7 to A/45/5/Add.7).

[a] Includes expenditures of programme support units in the field, overhead charges to government-executed projects and programme support costs paid to non-governmental organizations in 1985 and prior years, but excludes field office expenditures which in 1985 and prior years were financed from project funds and are shown separately for comparison purposes.

[b] In 1985 and prior years, all field office costs were included in programme expenditures. Beginning with the APSS biennial budget for 1986-1987, the APSS expenditure is net of the credits reported in footnote c below. In 1986 and 1987 the salary costs of UNFPA international field office staff were included in the APSS budget and all the other costs of the UNFPA field offices were reported under programme expenditures. Since January 1988 all field office costs are included in the APSS budget.

[c] Comprises support costs to UNFPA for procurement services to governments' projects and overhead charges assessed by UNFPA to government-executed projects (costs which in 1985 and previous years were included under programme expenditures). Beginning with the biennium 1986-1987, these support cost credits are applied to the APSS budget as approved by the Governing Council in decision 86/35, paragraph 10.

[d] Agency support cost payments to non-governmental organizations were included in programme expenditures in 1984 and prior years.

Annex IX (continued)

Table 3. Income and expenditures under UNFPA trust funds, 1980 - 1990
(US dollars)

Year	Total income (contributions plus interest)	Programme expenditures a/	Support costs paid to UNFPA b/	Total expenditure
1980	3 648 382	1 988 632	62 279	2 050 911
1981	2 960 730	3 683 072	124 976	3 808 048
1982	5 910 333	3 815 664	115 095	3 930 759
1983	6 667 597	5 540 752	97 876	5 640 628
1984	4 909 782	6 469 096	132 245	6 601 341
1985	6 435 022	6 456 069	141 635	6 597 705
1986	4 057 806	4 054 360	60 958	4 115 318
1987	4 772 801	3 373 110	123 034	3 496 144
1988	11 796 813	5 923 658	177 354	6 101 012
1989	7 260 176	6 079 006	146 202	6 225 208
1990	11 772 673	11 132 210	151 338	11 283 548

Source: UNFPA year-end Audited Financial Statements for 1980 to 1989 and unaudited data for 1990. Official Records of the General Assembly: Thirty-sixth Session to Forty-fifth Session, Supplements No. 5G(A/36/5/Add.7 to A/45/5/Add.7).

a/ Includes agency support costs paid to United Nations executing agencies.

b/ Agency support costs paid to UNFPA for projects executed by UNFPA. These are credited to the APSS budget as approved by the Governing Council (decision 86/35, paragraph 10).